Maryland Campaign Finance Report

Instructions for Summary Page

Part 1
- **Entity Name –** List the name of your campaign finance entity as registered with the election office.
- **Entity # –** The Entity Number assigned by the election office. Your Pre-Report Notice indicates your entity number
- **Report Due Date and Transaction Period –** Enter the appropriate report due date and transaction period. Your Pre-Report Notice contains this information.
- **Final Report –** Check the box if you intend to close the campaign finance entity.
- **Amendments –** If the report being filed is an amendment, check the box and indicate the amendment number (e.g. first amendment to a report is # 1) and the date the amendment is being filed.

Part 2
- For each bank account that your campaign finance entity has, enter the name of the bank, the bank account number and the balance in that account as of the report ending date.
- Your bank account balance(s) should equal the reported calculated cash balance being reported in Part 4.

Part 3
- **Receipts** – From Schedules 1, 1A, 1B, and 3, enter the grand total for each column of each schedule in the appropriate box.
- **Expenditures** – From Schedule 2, enter the grand total of each column in the appropriate box.

Part 4
- **Prior Balance** – Enter the Cash Balance from Part 4 of your last Campaign Finance Report. (If your last report was on the old reporting form, the prior balance is found on Row LL.)
- **Total Receipts** – Enter the sum of all of the Part 3 receipt totals.
- **Total Expenditures** – Enter the sum of all of the Part 3 expenditure totals.
- **Cash Balance** – Add the prior balance to the total receipts and then subtract the total expenditures. This number should equal your total bank account balance entered in Part 2.

Part 5
- **Value of In-Kind Contributions** – Enter the grand total for Column J of Schedule 1B.
- **Value of In-Kind Expenditures** – Enter the grand total for Column AA of Schedule 2.

Part 6
- **Outstanding Loan Balance** – Enter the total for Column L of Schedule 3.
- **Outstanding Bills Due** – Enter the total for Column M of Schedule 3.

Part 7 (Signatures are not required on this form if you are filing electronically. Instead, a signed Transmittal Sheet should be included with your electronic submission.)
- **Treasurer Signature** – The treasurer is always required to sign and date Summary Page.
- **Chairman Signature –** The chairman is always required to sign and date the Summary Page (if the campaign finance entity is a personal treasurer account, there is no chairman and therefore no signature is required).
- **Candidate Signature –** The candidate is only required to sign and date the Summary Page if the campaign finance entity is a personal treasurer account.

Maryland Campaign Finance Report

Instructions for Schedule 1

Overview: All money or other things of value received by your campaign finance entity must be entered on one of the following schedules.

- Schedule 1 should be used if the money was contributed by an individual, business entity, political club, or federal committee (a political committee that is registered with the Federal Elections Commission).
- Schedule 1A should be used if the money was transferred by another Maryland campaign finance entity or an out-of-state political committee (a political committee that is registered with another state's election authority).
- Schedule 1B should be used if the money received was a refund, rebate, bank interest, or other similar miscellaneous income. Additionally, all in-kind contributions are entered onto Schedule 1B.
- Schedule 3 should be used to record loans and unpaid bills.

Step 1

- Enter your entity name and number on each page that you use.
- Enter the page number and the total number of pages for that schedule. Each schedule should be numbered separately.
- Enter the report due date on each page.

Step 2

- **Date Received -** Enter the date that the contribution was received.
- **Name and Address -** Enter the name and address of the contributor.
    - If the contributor is an entity, only list the entity's name (do not include the name of the individual who signed the check).
    - If the contribution is from two individuals but written on one check, make a separate entry for each individual and attribute half the amount to each.
- **Administrative Contribution** – Only applies to party central committees and political action committees – Put a check (✓) in the "Admin" box if the contribution is for an administrative purpose (such as rent, office expenses, and regular staff salaries). Administrative contributions do not count toward the contributor's aggregate contribution limit.
- **Aggregate to Date** – Enter the contributor's aggregate to date contribution amount. This amount should cover all contributions made during the current four-year election cycle. The election cycle begins in the year after the gubernatorial election and ends in the year of the gubernatorial election.
- **Paid by** – Put a check (✓) in the appropriate box to indicate whether the contribution was made by check or cash.
- **Contribution Amount** – enter the amount of the current contribution in the appropriate column:
    - Column A – if the contribution is from an individual or corporation;
    - Column B – if the contribution is from a ticket purchase by an individual or corporation (also indicate the amount of each ticket);
    - Column C – if the contribution is from a federal committee; or
    - Column D – if the contribution is from a political club.

Step 3.

- After completing a page, enter in the last row the total contribution amount reported in each column.
- After completing all Schedule 1 entries, enter the totals of each column on the Summary Page.

Maryland Campaign Finance Report

Instructions for Schedule 1A

Overview: All money or other things of value received by your campaign finance entity must be entered on one of the following schedules.

- Schedule 1 should be used if the money was contributed by an individual, business entity, political club, or federal committee (a political committee that is registered with the Federal Elections Commission).
- Schedule 1A should be used if the money was transferred by another Maryland campaign finance entity or an out-of-state political committee (a political committee that is registered with another state's election authority).
- Schedule 1B should be used if the money received was a refund, rebate, bank interest, or other similar miscellaneous income. Additionally, all in-kind contributions are entered onto Schedule 1B.
- Schedule 3 should be used to record loans and unpaid bills.

Step 1.

- Enter your entity name and number on each page that you use.
- Enter the page number and the total number of pages for that schedule. Each schedule should be numbered separately.
- Enter the report due date on each page.

Step 2.

- **Date Received -** Enter the date that the transfer was received.
- **Name and Address -** Enter the name and address of the transferor.
- **Aggregate to Date** – Enter the transferor's aggregate to date transfer amount. This amount should cover all transfers made during the current four-year election cycle. The election cycle begins in the year after the gubernatorial election and ends in the year of the gubernatorial election.
- **Contribution Amount** – enter the amount of the current contribution in the appropriate column:
  - Column E – if the money is from the campaign finance entity of a Maryland candidate;
  - Column F – if the money is from a Maryland party central committee;
  - Column G – if the money is from a Maryland Political Action Committee (PAC); or
  - Column H – if the money is from a non-federal out-of-state PAC.

Step 3.

- After completing a page, enter in the last row the total transfer amount reported in each column.
- After completing all Schedule 1A entries, enter the totals of each column on the Summary Page.

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Maryland Campaign Finance Report

Instructions for Schedule 1B

Overview: All money or other things of value received by your campaign finance entity must be entered on one of the following schedules.

- <u>Schedule 1</u> should be used if the money was contributed by an individual, business entity, political club, or federal committee (a political committee that is registered with the Federal Elections Commission).
- <u>Schedule 1A</u> should be used if the money was transferred by another Maryland campaign finance entity or an out-of-state political committee (a political committee that is registered with another state's election authority).
- <u>Schedule 1B</u> should be used if the money received was a refund, rebate, bank interest, or other similar miscellaneous income. Additionally, all in-kind contributions are entered onto Schedule 1B.
- <u>Schedule 3</u> should be used to record loans and unpaid bills.

Step 1.

- Enter your entity name and number on each page that you use.
- Enter the page number and the total number of pages for that schedule. Each schedule should be numbered separately.
- Enter the report due date on each page.

Step 2.

- **Date Received -** Enter the date that the payment or contribution was received.
- **Name and Address -** Enter the name and address of the individual or entity who made the payment or contribution. If it is an entity, only list the entity's name (do not include the name of the individual who signed the check).
- **Amount** – Enter the amount of the payment or contribution
    - In *Column I* if the payment is a refund, rebate, item sold, interest, or other similar miscellaneous income; or
    - In *Column J* if the contribution is a non-money item (in this case the amount is the fair market value of the item as determined by you in consultation with the contributor).
        - *Aggregate to Date* - An in-kind contribution counts towards the contributor's aggregate limit. Accordingly, enter the aggregate to date below the contribution.
        - *Administrative Contribution* - Only applies to party central committees and political action committees – Put a check (✓) in the "Admin" box if the in-kind contribution is for an administrative purpose (such as office supplies and equipment). Administrative contributions do not count toward the contributor's aggregate contribution limit.
- **Remarks** –Each entry that you make on this schedule must include a remark that:
    - Provides an explanation or description of the miscellaneous income received; or
    - Provides a description of the in-kind contribution.

Step 3.

- After completing each page, enter in the last row the total income amount reported in each column.
- After completing all Schedule 1B entries, enter the totals of each column on the Summary Page.

Maryland Campaign Finance Report

Instructions for Schedule 2

Overview: All expenditures made by or on behalf of your campaign finance entity must be recorded on Schedule 2.

Step 1.
- Enter your entity name and number on each page that you use.
- Enter the page number and the total number of pages for that schedule. Each schedule should be numbered separately.
- Enter the report due date on each page.

Step 2.
- **Date -** Enter the date the expenditure was made.
- **Check Number** – Enter the check number for all expenditures made from the campaign's checking account.
- **Payee -** Enter the name and address of the payee. The payee is the person who is the ultimate recipient of the campaign funds.
  - In most cases, the payee is the person who received the campaign check. However, if the check is written as a reimbursement to a campaign worker, the payee is the ultimate recipient of the funds. For example, a campaign worker makes a purchase at *Office Max* on behalf of the campaign. The treasurer writes a check to the worker. The payee is *Office Max* (even though the check was written to the worker).
  - If the payee is an entity, only list the entity's name (do not also include the name of an individual associated with the entity).
- **Reimbursement** – Enter the name and address of the campaign worker who is receiving a campaign check as a reimbursement for an expenditure made on behalf of the campaign.
  - For example, a campaign worker makes a purchase at *Office Max* on behalf of the campaign. The treasurer writes a check to the worker. The worker's name and address is entered as the person receiving the reimbursement (and *Office Max* is the payee).
  - A "campaign worker" includes the candidate, treasurer, sub-treasurer, or other person authorized by the candidate, treasurer, or sub-treasurer.
- **Amount** – Enter the amount of the expenditure.
- **Code** – Enter the code (as listed on the bottom of each page of Schedule 2) that best describes the type of expenditure.
- **Administrative -** Only applies to party central committees and political action committees – Put a check (✓) in the "Admin" box if the expenditure is for an administrative purpose and is being paid by funds specifically earmarked for administrative use only.
- **Remarks** – Enter a remark to describe the expenditure. A remark is required for all expenditures using a code that has an asterisk (*) next to it.

Step 3.
- On the bottom of each page, enter the total amount of expenditures for each code.
- After entering all expenditures, enter the totals for each code from every page on the Summary Page.

Maryland Campaign Finance Report

Instructions for Schedule 3

Overview: A new loan and an existing loan that has not yet been paid off must be entered on Schedule 3. In addition, a bill that is owed by the campaign finance entity and will remain unpaid for more than one reporting period must be reported on Schedule 3.

Step 1.

- Enter your entity name and number on each page that you use.
- Enter the page number and the total number of pages for that schedule. Each schedule should be numbered separately.
- Enter the report due date on each page.

Step 2.

- **Payor** – Enter the name and address of the individual or entity to which an outstanding obligation is owed.
- **Date** – Enter the date that the loan was accepted or the obligation was incurred.
- **Loans**
  - **Amount** – If you are entering a new loan, indicate the amount of the loan.
  - **Written Consent** – Indicate (yes or no) whether the written consent form is being filed.
    - The written consent form must be filed for all new loans, unless it is an informal candidate loan. (An informal candidate loan is one made by the candidate or the candidate's spouse, where no interest is charged on the loan and the loan does not have to be paid back by the end of the next 4-year cycle.)
    - Written consent does not need to be filed if you are recording an existing loan.
  - **Prime Rate** – Enter the prime rate as of the day the loan was accepted. This must be done for all loans, except an informal candidate loan.
  - **Interest Rate Charged** – Enter the interest rate charged on the loan. If the interest rate charged is less than the prime rate, you must treat the difference as an in-kind contribution.
  - **Balance Due** – For new and existing loans, enter the balance for the loan.
- **Unpaid Bills**
  - **Balance Due** – Enter the balance due on the unpaid bill as of the report ending date.
  - **Description** – Enter a description of the unpaid bill.

Step 3.

- On the bottom of each page, enter the total amount of new loans received and the balance of existing loans and outstanding bills.
- After entering all outstanding obligations, enter the totals from every page on the Summary Page.